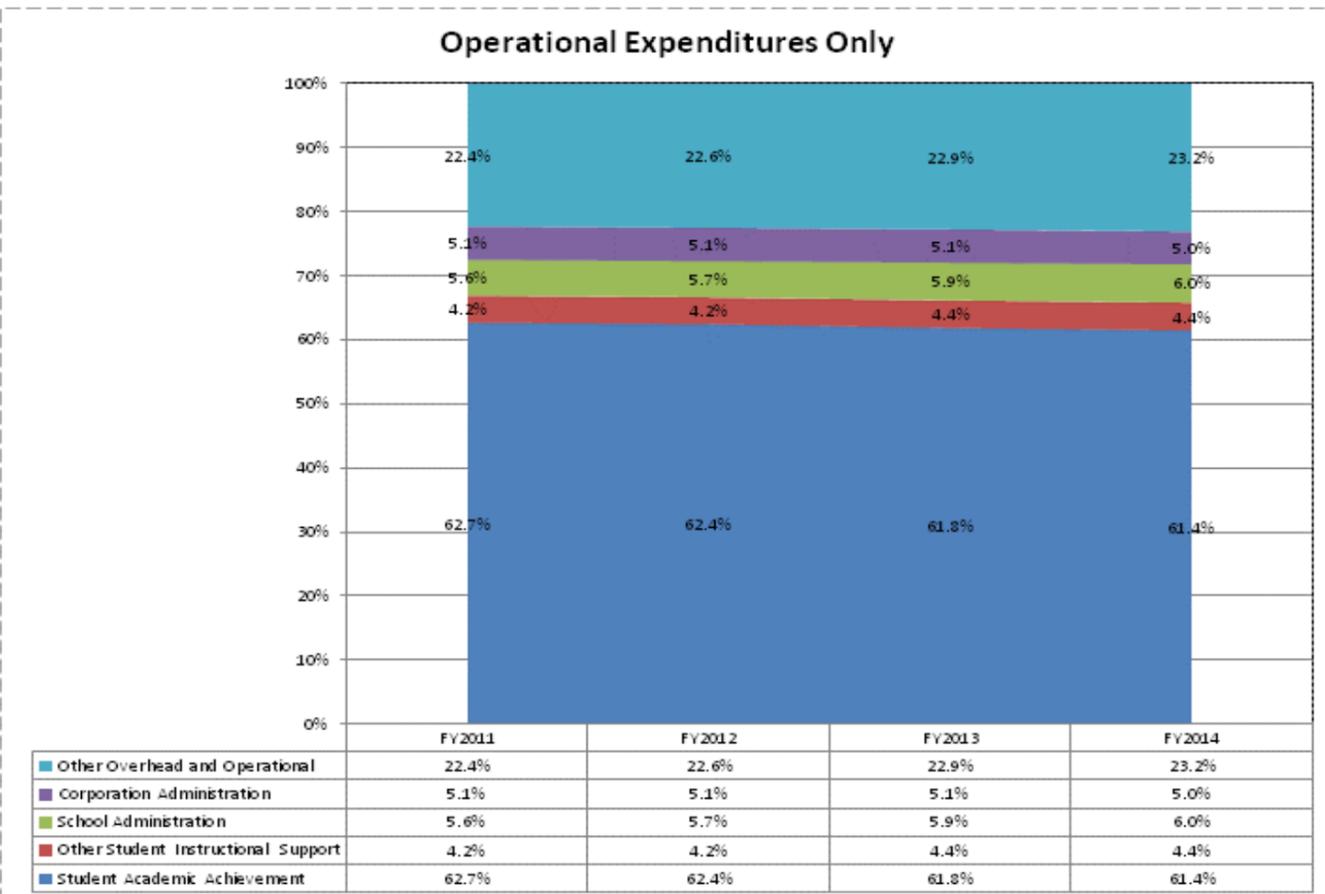
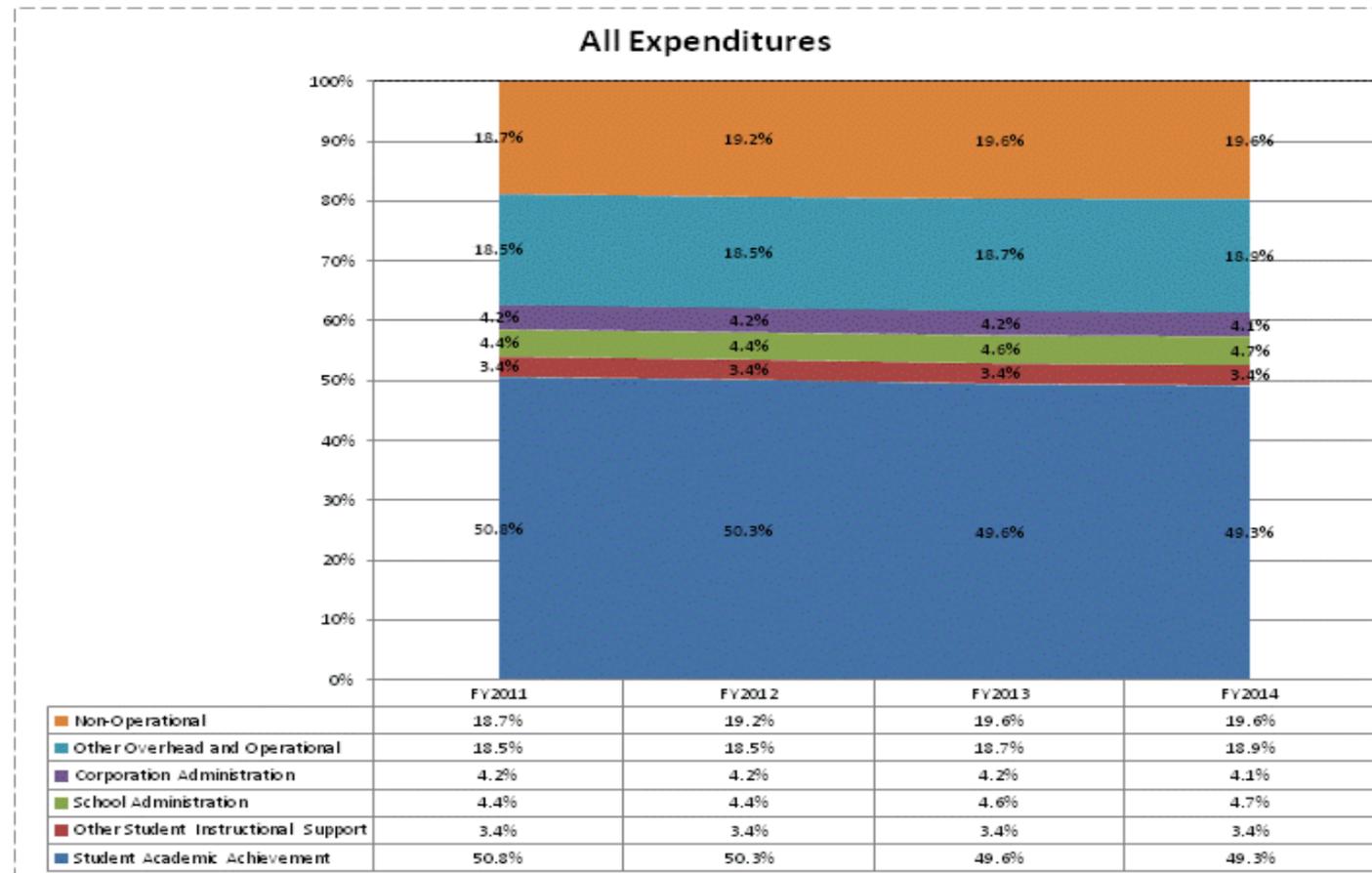


## School Corporation Expenditures by Expenditure Type Biannual Financial Report Data July 2013 - June 2014

### Statewide

Statewide	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$5,618,918,097	52.2%	\$5,755,849,906	50.0%	\$5,699,568,340	49.6%	\$5,685,284,319	49.3%
Student Instructional Support	\$791,426,058	7.4%	\$889,704,266	7.7%	\$923,778,148	8.0%	\$937,968,628	8.1%
Overhead and Operational Nonoperational	\$2,237,934,785	20.8%	\$2,647,613,028	23.0%	\$2,627,905,510	22.8%	\$2,654,397,460	23.0%
Not Categorized	\$2,110,322,696	19.6%	\$2,207,655,534	19.2%	\$2,249,927,146	19.6%	\$2,262,330,558	19.6%
	\$889,260		\$5,695,405		\$0		\$0	
<b>Grand Total</b>	<b>\$10,759,490,897</b>		<b>\$11,506,518,140</b>		<b>\$11,501,179,144</b>		<b>\$11,539,980,965</b>	

<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>FY 2006</b> 59.6%	<b>FY 2009</b> 57.8%	<b>FY 2013</b> 57.6%	<b>FY 2014</b> 57.4%
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**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Statewide**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Academic Achievement</b>							
11025 Regular Programs; Non Spec Ed Preschool	\$470,858	\$7,611,613	\$14,306,762	\$15,810,010	> 500%	108%	11%
11050 Regular Programs; Full Day Kindergarten	\$28,745,933	\$113,733,890	\$192,051,003	\$211,232,414	> 500%	86%	10%
11100 Regular Programs; Elementary	\$1,384,014,757	\$1,905,639,632	\$1,813,279,528	\$1,778,506,510	29%	-7%	-2%
11200 Regular Programs; Middle/Junior High	\$538,380,931	\$747,793,503	\$739,524,327	\$735,008,943	37%	-2%	-1%
11300 Regular Programs; High School	\$808,917,978	\$1,117,796,828	\$1,127,685,123	\$1,114,862,689	38%	0%	-1%
11350 Regular Programs; High School; Academic Honors Diploma	\$1,894,692	\$7,433,701	\$8,326,336	\$9,301,962	391%	25%	12%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$2,394,175	\$15,981,075	\$20,065,994	\$21,252,285	> 500%	33%	6%
11410 Vocational Education; Agriculture A	\$5,399,941	\$6,712,222	\$6,006,346	\$5,965,854	10%	-11%	-1%
11420 Vocational Education; Agriculture B	\$5,444,128	\$7,434,202	\$7,269,684	\$7,421,750	36%	0%	2%
11430 Vocational Education; Distributive Education	\$2,473,648	\$3,120,107	\$3,036,888	\$2,908,907	18%	-7%	-4%
11440 Vocational Education; Health Occupations	\$2,919,163	\$4,170,606	\$4,388,416	\$4,588,337	57%	10%	5%
11450 Vocational Education; Consumer and Homemaking	\$16,444,492	\$21,026,842	\$18,849,812	\$18,494,459	12%	-12%	-2%
11460 Vocational Education; Occupational Home Economics	\$3,594,192	\$4,915,379	\$4,635,677	\$4,513,929	26%	-8%	-3%
11470 Vocational Education; Business Education	\$6,860,442	\$10,193,446	\$10,099,479	\$10,638,623	55%	4%	5%
11480 Vocational Education; Industrial Education A	\$18,029,165	\$19,764,303	\$19,330,400	\$18,844,225	5%	-5%	-3%
11490 Vocational Education; Industrial Education B	\$4,913,061	\$5,994,985	\$6,052,256	\$5,698,843	16%	-5%	-6%
11510 Vocational Education; Cooperative Education	\$7,263,809	\$12,960,835	\$11,457,490	\$11,095,900	53%	-14%	-3%
11520 Vocational Education; Area School Participation	\$12,643,634	\$11,379,757	\$10,693,012	\$10,914,236	-14%	-4%	2%
11590 Other Vocational Education Programs	\$16,279,879	\$21,407,119	\$19,523,395	\$20,515,460	26%	-4%	5%
11610 Regular Programs; Alternative Education Programs; Elementary	\$443,424	\$875,868	\$2,528,039	\$2,267,963	411%	159%	-10%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$1,933,608	\$3,291,456	\$4,186,839	\$3,695,455	91%	12%	-12%
11630 Regular Programs; Alternative Education Programs; High School	\$9,463,824	\$21,532,245	\$25,245,480	\$24,568,405	160%	14%	-3%
11910 Other Regular Programs; Competency Testing	\$4,791,106	\$5,150,356	\$6,933,759	\$7,189,223	50%	40%	4%
11920 Other Regular Programs; Project 4R	\$72,524	\$0	\$80,624	\$0	-100%	N/A	-100%
12110 Gifted And Talented; Gifted and Talented	\$17,824,656	\$24,758,981	\$28,505,941	\$27,075,770	52%	9%	-5%
12150 Gifted And Talented; High Ability Student Programs	\$2,290,368	\$10,973,911	\$15,439,630	\$14,632,672	> 500%	33%	-5%
12210 Mental Disabilities; Mild Mental Disabilities	\$119,903,634	\$166,803,926	\$167,516,891	\$160,344,990	34%	-4%	-4%
12220 Mental Disabilities; Moderate Mental Disabilities	\$32,718,177	\$50,164,394	\$52,377,752	\$54,351,214	66%	8%	4%
12230 Mental Disabilities; Severe Mental Disabilities	\$25,749,112	\$38,477,442	\$35,819,098	\$36,971,446	44%	-4%	3%
12310 Physical Impairment; Orthopedic Impairment	\$26,592,348	\$27,452,395	\$12,802,487	\$13,067,640	-51%	-52%	2%
12320 Physical Impairment; Multiple Disabilities	\$10,011,325	\$17,343,729	\$19,538,705	\$19,966,587	99%	15%	2%
12330 Physical Impairment; Visual Impairment	\$3,109,711	\$4,468,809	\$4,972,432	\$5,073,006	63%	14%	2%
12340 Physical Impairment; Hearing Impairment	\$9,068,285	\$13,225,429	\$12,894,057	\$12,566,220	39%	-5%	-3%
12350 Physical Impairment; Homebound	\$6,214,993	\$8,171,396	\$6,302,854	\$5,488,025	-12%	-33%	-13%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$39,502,125	\$55,679,158	\$52,040,188	\$50,740,178	28%	-9%	-2%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$9,645,877	\$13,702,756	\$13,877,727	\$12,919,799	34%	-6%	-7%
12510 Culturally Different; Communication Disorders	\$24,923,538	\$33,577,269	\$32,225,037	\$34,171,521	37%	2%	6%
12520 Culturally Different; Compensatory	\$9,915,937	\$15,452,613	\$11,462,291	\$11,426,684	15%	-26%	0%
12610 Learning Disability	\$119,701,015	\$175,928,935	\$187,394,013	\$198,171,257	66%	13%	6%
12710 Equal Opportunity At Risk	\$20,951,480	\$21,928,056	\$18,701,847	\$20,263,669	-3%	-8%	8%
12810 Special Education Preschool	\$34,550,613	\$45,637,819	\$42,662,238	\$45,006,050	30%	-1%	5%
12900 Other Special Programs	\$77,520,384	\$104,787,486	\$116,695,829	\$115,111,111	48%	10%	-1%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$14,470,348	\$17,632,239	\$18,396,867	\$20,646,728	43%	17%	12%
13200 Adult/Continuing Education Programs; Advanced Adult Education	\$2,827,179	\$3,481,338	\$957,469	\$739,125	-74%	-79%	-23%
13300 Adult/Continuing Education Programs; Occupational Programs	\$1,524,010	\$1,604,089	\$1,291,552	\$916,994	-40%	-43%	-29%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$3,163,577	\$4,234,933	\$2,970,534	\$2,825,352	-11%	-33%	-5%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$5,366,423	\$4,282,711	\$3,831,592	\$3,587,560	-33%	-16%	-6%
14100 Summer School Programs; Elementary	\$8,557,459	\$11,081,624	\$5,272,520	\$5,208,554	-39%	-53%	-1%
14200 Summer School Programs; Middle/Junior High School	\$2,531,478	\$2,797,297	\$818,488	\$752,922	-70%	-73%	-8%
14300 Summer School Programs; High School	\$15,270,251	\$16,473,800	\$12,337,431	\$11,849,413	-22%	-28%	-4%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Statewide**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
15100 Enrichment Programs; Non-Credit	\$622,859	\$1,627,358	\$2,160,449	\$2,271,279	265%	40%	5%
16100 Remediation Testing	\$24,413,820	\$25,875,054	\$14,092,531	\$12,258,963	-50%	-53%	-13%
16200 Preventive Remediation	\$16,085,727	\$19,006,561	\$14,695,492	\$13,687,978	-15%	-28%	-7%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$1,571,436	\$2,847,154	\$2,957,478	\$2,338,967	49%	-18%	-21%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$36,404,660	\$39,464,404	\$44,652,330	\$44,563,067	22%	13%	0%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$151,823,631	\$162,040,819	\$125,471,831	\$132,109,086	-13%	-18%	5%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$8,259,949	\$23,499,728	\$25,555,945	\$27,783,025	236%	18%	9%
17550 Payments to Other Governmental Units Within State; Special Education; Stimulus	\$0	\$0	\$0	\$0	N/A	N/A	N/A
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$4,014,863	\$3,229,543	\$2,950,869	\$2,369,083	-41%	-27%	-20%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$1,249,680	\$5,022,368	\$4,814,500	\$4,713,496	277%	-6%	-2%
17800 Payments to Other Governmental Units Within State; Payments to Charter Schools	\$11,251	\$2,098	\$65,940	\$69,387	> 500%	> 500%	5%
17900 Payments to Other Governmental Units Within State; Other	\$3,938,519	\$1,318,385	\$8,068,747	\$7,527,937	91%	471%	-7%
18000 Payments to Governmental Units Outside State	\$20,749	\$5,194	\$297,305	\$143,793	> 500%	> 500%	-52%
22110 Improvement of Instruction; Service Area Direction	\$44,325,825	\$41,534,254	\$36,077,535	\$34,499,754	-22%	-17%	-4%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$37,963,338	\$52,623,692	\$57,486,650	\$50,024,502	32%	-5%	-13%
22130 Improvement of Instruction; Instructional Staff Training	\$18,754,667	\$35,194,634	\$40,775,224	\$37,469,368	100%	6%	-8%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$9,461,852	\$8,720,093	\$10,723,641	\$6,781,144	-28%	-22%	-37%
22210 Library/Media Services; Service Area Direction	\$13,632,342	\$15,787,226	\$12,658,262	\$12,469,604	-9%	-21%	-1%
22220 Library/Media Services; School Library	\$71,261,853	\$92,471,610	\$74,689,371	\$72,675,168	2%	-21%	-3%
22230 Library/Media Services; Audiovisual	\$4,682,586	\$4,467,951	\$2,884,910	\$2,413,798	-48%	-46%	-16%
22240 Library/Media Services; Educational Television	\$339,221	\$874,234	\$625,723	\$663,042	95%	-24%	6%
22250 Library/Media Services; Computer Assisted Instruction Services	\$22,367,813	\$11,203,040	\$13,663,237	\$19,420,276	-13%	73%	42%
22290 Library/Media Services; Other Educational Media Services	\$4,141,565	\$2,468,164	\$1,906,084	\$1,931,975	-53%	-22%	1%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$7,187,847	\$15,616,139	\$23,845,758	\$24,778,560	245%	59%	4%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$6,352,174	\$14,091,103	\$14,938,143	N/A	135%	6%
22330 Instruction, Related Technology; Systems Analysis and Planning	\$0	\$178,473	\$411,408	\$593,587	N/A	233%	44%
22340 Instruction, Related Technology; Systems Application Development	\$0	\$845,885	\$911,293	\$1,311,778	N/A	55%	44%
22350 Instruction, Related Technology; Systems Operations	\$0	\$7,316,163	\$10,653,961	\$10,784,697	N/A	47%	1%
22360 Instruction, Related Technology; Network Support	\$86,814,741	\$71,011,203	\$80,192,097	\$83,686,043	-4%	18%	4%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$14,090,627	\$21,725,970	\$22,334,615	N/A	59%	3%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$3,259,050	\$3,193,479	\$2,870,406	N/A	-12%	-10%
22400 Academic Student Assessment	\$0	\$1,139,577	\$1,194,317	\$1,147,199	N/A	1%	-4%
22900 Other Support Service, Instructional Staff	\$0	\$6,505,220	\$11,065,208	\$12,587,943	N/A	94%	14%
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$1,374,650	\$1,485,471	\$823,430	\$1,003,194	-27%	-32%	22%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$82,384,232	\$85,190,928	\$58,416,881	\$63,718,095	-23%	-25%	9%
25525 Computers Purchased in Lieu of Textbooks	\$0	\$0	\$1,978,676	\$2,825,224	N/A	N/A	43%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$5,506,899	\$5,342,607	\$4,201,027	\$5,097,479	-7%	-5%	21%
25550 Textbooks for Rent or Resale; Direction of Resale Service	\$160,807	\$452,813	\$218,080	\$245,652	53%	-46%	13%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$15,781,267	\$17,795,034	\$11,643,031	\$17,449,290	11%	-2%	50%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$1,804,615	\$3,566,397	\$2,600,378	\$2,322,048	29%	-35%	-11%
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$314,033	\$222,321	\$207,741	\$171,540	-45%	-23%	-17%
26497 2007 Account Code - Teachers Retirement Fund	\$224,173,062	\$0	\$0	\$0	N/A	N/A	N/A
60400 Nonprogramed Charges; FICA Transfers; Coops	\$0	\$0	\$2,175,000	\$0	N/A	N/A	-100%
60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$58,368	\$153,752	\$83,303	\$63,268	8%	-59%	-24%
<b>Student Academic Achievement Total</b>	<b>\$4,428,602,400</b>	<b>\$5,755,849,906</b>	<b>\$5,699,568,340</b>	<b>\$5,685,284,319</b>	<b>28%</b>	<b>-1%</b>	<b>0%</b>
<b>Student Instructional Support</b>							
21110 Attendance and Social Work Services; Service Area Direction	\$9,046,940	\$12,960,354	\$12,577,500	\$12,894,991	43%	-1%	3%
21120 Attendance and Social Work Services; Attendance Services	\$3,594,687	\$4,379,582	\$3,748,727	\$3,912,108	9%	-11%	4%
21130 Attendance and Social Work Services; Social Work Services	\$7,214,818	\$13,062,605	\$13,785,967	\$13,261,640	84%	2%	-4%
21140 Attendance and Social Work Services; Pupil Accounting	\$445,443	\$553,181	\$825,197	\$889,957	100%	61%	8%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Statewide**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$3,419,237	\$7,481,081	\$6,637,516	\$5,638,256	65%	-25%	-15%
21210 Guidance Services; Service Area Direction	\$11,423,694	\$15,949,508	\$14,608,856	\$13,606,602	19%	-15%	-7%
21220 Guidance Services; Counseling Services	\$95,571,735	\$136,025,724	\$137,175,084	\$139,605,537	46%	3%	2%
21230 Guidance Services; Appraisal Services	\$728,611	\$1,782,095	\$1,362,442	\$1,406,797	93%	-21%	3%
21240 Guidance Services; Information Services	\$486,446	\$1,026,518	\$1,582,297	\$1,618,335	233%	58%	2%
21250 Guidance Services; Records Maintenance	\$372,404	\$545,819	\$736,371	\$631,278	70%	16%	-14%
21290 Guidance Services; Other Guidance Services	\$1,114,299	\$821,051	\$574,345	\$790,897	-29%	-4%	38%
21310 Health Services; Service Area Direction	\$1,241,728	\$1,513,834	\$1,216,872	\$1,299,649	5%	-14%	7%
21320 Health Services; Medical Services	\$6,307,437	\$2,399,182	\$2,391,028	\$2,181,485	-65%	-9%	-9%
21330 Health Services; Dental Services	\$22,730	\$6,165	\$3,703	\$13,810	-39%	124%	273%
21340 Health Services; Nurse Services	\$36,953,193	\$53,313,269	\$54,789,629	\$56,262,016	52%	6%	3%
21390 Health Services; Other Health Services	\$4,196,088	\$4,393,044	\$4,305,538	\$5,070,054	21%	15%	18%
21410 Psychological Services; Service Area Direction	\$4,405,586	\$6,986,783	\$7,933,003	\$8,021,556	82%	15%	1%
21420 Psychological Testing	\$17,220,850	\$23,308,314	\$19,938,969	\$20,233,620	17%	-13%	1%
21430 Psychological Counseling	\$3,658,230	\$4,479,914	\$5,018,309	\$4,709,786	29%	5%	-6%
21490 Other Psychological Services	\$1,964,920	\$2,540,901	\$2,207,715	\$2,255,186	15%	-11%	2%
21510 Speech Pathology and Audiology Services; Service Area Direction	\$939,226	\$1,450,747	\$1,654,153	\$1,844,548	96%	27%	12%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$20,889,217	\$31,411,260	\$33,852,159	\$35,441,551	70%	13%	5%
21530 Speech Pathology and Audiology Services; Audiology Services	\$848,709	\$985,597	\$1,045,735	\$968,101	14%	-2%	-7%
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$1,667,153	\$2,783,433	\$3,458,742	\$3,417,573	105%	23%	-1%
21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$981,751	\$981,110	\$893,321	N/A	-9%	-9%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$2,995,885	\$5,945,827	\$6,586,150	N/A	120%	11%
21710 Physical Therapy Services; Service Area Direction	\$0	\$245,076	\$224,336	\$230,118	N/A	-6%	3%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$1,408,440	\$2,218,410	\$2,290,584	N/A	63%	3%
21810 Special Education Administration; Service Area Direction	\$21,152,728	\$29,494,668	\$35,861,907	\$35,016,224	66%	19%	-2%
21890 Special Education Administration; Other Special Education Administration	\$9,224,477	\$11,390,077	\$10,622,284	\$9,856,186	7%	-13%	-7%
21910 Other Support Services, Students; Service Area Direction	\$459,717	\$2,209,173	\$1,713,266	\$1,394,869	203%	-37%	-19%
21990 Other Support Services, Students; Other Student Services	\$1,257,962	\$2,974,323	\$5,082,760	\$5,429,252	332%	83%	7%
24100 Office of The Principal	\$335,515,046	\$488,116,735	\$507,521,998	\$514,390,370	53%	5%	1%
24900 Other Support Services, School Administration	\$14,306,551	\$19,728,177	\$22,176,393	\$25,906,221	81%	31%	17%
<b>Student Instructional Support Total</b>	<b>\$615,649,861</b>	<b>\$889,704,266</b>	<b>\$923,778,148</b>	<b>\$937,968,628</b>	<b>52%</b>	<b>5%</b>	<b>2%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$7,426,743	\$9,913,515	\$10,124,030	\$9,721,078	31%	-2%	-4%
23120 Board of Education; Service Area Assistants	\$5,673,130	\$6,081,985	\$5,203,494	\$5,118,354	-10%	-16%	-2%
23150 Board of Education; Legal Services	\$8,983,519	\$11,627,539	\$13,983,223	\$11,487,975	28%	-1%	-18%
23160 Board of Education; Promotion Expenses	\$958,199	\$1,068,613	\$2,812,340	\$1,156,708	21%	8%	-59%
23190 Board of Education; Other Governing Body Services	\$4,263,837	\$4,702,387	\$3,021,956	\$3,378,907	-21%	-28%	12%
23210 Executive Administration; Office of The Superintendent	\$76,487,373	\$120,395,296	\$120,554,079	\$122,760,571	60%	2%	2%
23220 Executive Administration; Community Relations	\$3,422,811	\$3,663,758	\$4,962,756	\$5,851,015	71%	60%	18%
23230 Executive Administration; Staff Relations and Negotiations	\$3,086,891	\$4,147,083	\$3,399,606	\$4,607,386	49%	11%	36%
23290 Executive Administration; Other Executive Administration Services	\$12,842,583	\$23,563,156	\$20,780,546	\$18,619,010	45%	-21%	-10%
25110 Fiscal Services; Office of The Business Manager	\$21,568,669	\$33,709,897	\$34,972,205	\$37,038,752	72%	10%	6%
25120 Fiscal Services; Service Area Direction	\$6,390,850	\$9,653,692	\$5,879,650	\$5,097,057	-20%	-47%	-13%
25130 Fiscal Services; Budgeting	\$536,423	\$745,398	\$705,472	\$805,017	50%	8%	14%
25140 Fiscal Services; Receiving and Disbursing Funds	\$2,835,976	\$4,534,883	\$5,801,305	\$6,951,030	145%	53%	20%
25150 Fiscal Services; Payroll Services	\$4,733,451	\$7,843,341	\$8,320,465	\$8,537,607	80%	9%	3%
25160 Fiscal Services; Financial Accounting	\$5,155,806	\$8,543,317	\$10,357,973	\$10,050,587	95%	18%	-3%
25170 Fiscal Services; Internal Auditing	\$387,636	\$486,379	\$297,278	\$266,025	-31%	-45%	-11%
25180 Fiscal Services; Property Accounting	\$303,004	\$199,656	\$270,031	\$238,443	-21%	19%	-12%
25191 Other Fiscal Services; Refund of Revenue	\$12,714,675	\$8,271,331	\$14,107,806	\$6,914,367	-46%	-16%	-51%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Statewide**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
25192 Other Fiscal Services; Petty Cash	\$28,727	\$56,272	\$30,573	\$32,465	13%	-42%	6%
25193 Other Fiscal Services; Printed Forms	\$301,206	\$209,702	\$156,043	\$155,314	-48%	-26%	0%
25195 Other Fiscal Services; Bank Account Service Charge	\$370,374	\$957,000	\$1,489,016	\$1,533,573	314%	60%	3%
25196 Other Fiscal Services; Cash Change	\$90,443	\$89,304	\$84,610	\$87,767	-3%	-2%	4%
25199 Other Fiscal Services; Other	\$2,060,444	\$7,349,244	\$2,857,595	\$2,864,971	39%	-61%	0%
25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$441,131	\$1,312,018	\$1,356,074	\$1,027,301	133%	-22%	-24%
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$4,258,284	\$3,924,959	\$3,000,922	\$3,057,080	-28%	-22%	2%
25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$3,629,560	\$3,502,906	\$2,936,723	\$4,151,780	14%	19%	41%
25300 Printing, Publishing, and Duplicating Services	\$3,784,916	\$3,617,059	\$3,421,893	\$3,635,074	-4%	0%	6%
25400 Planning, Research, Development and Evaluation	\$3,032,000	\$4,075,453	\$1,955,415	\$1,821,992	-40%	-55%	-7%
25600 Public Information Services	\$864,526	\$1,982,078	\$2,294,725	\$2,356,740	173%	19%	3%
25710 Personnel Services; Supervision of Personnel Services	\$5,069,150	\$13,138,763	\$15,315,027	\$14,803,028	192%	13%	-3%
25720 Personnel Services; Recruitment and Placement	\$3,553,158	\$4,093,011	\$4,798,306	\$5,620,052	58%	37%	17%
25730 Personnel Services; Personnel Services	\$391,223	\$12,407,147	\$14,043,985	\$9,654,880	> 500%	-22%	-31%
25740 Personnel Services; Noninstructional Personnel Training	\$672,326	\$805,462	\$330,005	\$104,686	-84%	-87%	-68%
25750 Personnel Services; Health Services	\$2,479,219	\$39,153,119	\$11,519,474	\$8,289,968	234%	-79%	-28%
25790 Personnel Services; Other Professional Services	\$0	\$89,984,246	\$67,464,797	\$68,668,038	N/A	-24%	2%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$10,242,802	\$16,393,327	\$20,443,651	N/A	100%	25%
25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$1,354,446	\$781,399	\$756,386	N/A	-44%	-3%
25830 Administrative Technology Services; Systems Application Development	\$0	\$880,113	\$1,343,174	\$1,377,542	N/A	57%	3%
25840 Administrative Technology Services; Systems Operations	\$0	\$4,764,675	\$5,222,942	\$6,084,539	N/A	28%	16%
25850 Administrative Technology Services; Network Support	\$0	\$18,570,389	\$19,887,351	\$21,415,403	N/A	15%	8%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$7,260,307	\$12,494,077	\$10,368,871	N/A	43%	-17%
25870 Administrative Technology Services; Professional Development Costs For Administrative Techr	\$0	-\$1,037,678	\$278,056	\$135,105	N/A	N/A	-51%
25890 Other Technology Services	\$7,468,321	\$7,498,624	\$10,822,432	\$11,274,694	51%	50%	4%
25910 Judgments	\$701,545	\$1,113,016	\$506,271	\$171,880	-75%	-85%	-66%
25920 Ditch Assessments	\$142,750	\$176,679	\$335,006	\$308,482	116%	75%	-8%
25940 Settlements	\$1,137,451	\$775,224	\$268,761	\$216,401	-81%	-72%	-19%
25950 Other Assessments	\$80,420	\$148,437	\$331,675	\$150,966	88%	2%	-54%
25990 Other Support Services, Central	\$26,742,040	\$14,017,317	\$10,947,215	\$12,665,205	-53%	-10%	16%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$15,760,702	\$22,443,921	\$32,007,856	\$29,046,142	84%	29%	-9%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$636,986,761	\$825,397,560	\$755,760,452	\$779,411,153	22%	-6%	3%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$12,163,754	\$15,996,685	\$16,277,267	\$18,638,950	53%	17%	15%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$98,263,542	\$107,745,946	\$103,736,206	\$105,768,189	8%	-2%	2%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$329,867	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$75,508,106	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$3,979,939	\$4,037,974	\$4,674,281	\$4,242,988	7%	5%	-9%
26600 Operation and Maintenance of Plant Services; Security Services	\$14,387,005	\$33,142,295	\$21,458,940	\$26,246,582	82%	-21%	22%
26700 Operation and Maintenance of Plant Services; Insurance	\$56,921,477	\$95,575,373	\$86,612,526	\$91,726,215	61%	-4%	6%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$10,236,861	\$18,543,567	\$19,355,104	\$21,492,086	110%	16%	11%
27010 Student Transportation; Service Area Direction	\$28,068,884	\$41,466,965	\$43,127,371	\$42,144,273	50%	2%	-2%
27100 Student Transportation; Vehicle Operation	\$165,330,842	\$238,567,516	\$249,095,998	\$252,470,520	53%	6%	1%
27200 Student Transportation; Monitoring Services	\$11,050,443	\$16,332,910	\$17,622,234	\$16,991,855	54%	4%	-4%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$86,103,468	\$107,171,045	\$127,572,304	\$130,249,212	51%	22%	2%
27400 Student Transportation; Purchase of School Buses	\$77,286,931	\$68,724,390	\$70,718,715	\$65,003,906	-16%	-5%	-8%
27500 Student Transportation; Insurance on Buses	\$12,319,643	\$9,359,043	\$10,679,734	\$11,686,738	-5%	25%	9%
27600 Student Transportation; Insurance on Pupils	\$465,487	\$112,879	\$141,517	\$123,113	-74%	9%	-13%
27700 Student Transportation; Contracted Transportation Services	\$95,546,161	\$101,730,595	\$109,459,806	\$105,403,729	10%	4%	-4%
27900 Student Transportation; Other Student Transportation Services	\$10,709,428	\$13,370,126	\$8,834,418	\$9,289,232	-13%	-31%	5%
27910 Student Transportation; Bus Driver Training	\$224,037	\$781,081	\$251,899	\$230,393	3%	-71%	-9%
31100 Food Services Operations; Service Area Direction	\$22,880,265	\$40,102,169	\$45,116,489	\$43,860,360	92%	9%	-3%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Statewide**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
31200 Food Services Operations; Food Preparation and Dispensing	\$147,333,633	\$188,728,563	\$205,449,171	\$205,856,008	40%	9%	0%
31300 Food Services Operations; Food Delivery	\$5,711,281	\$6,613,989	\$7,073,452	\$6,899,998	21%	4%	-2%
31400 Food Services Operations; Food Purchases	\$122,066,462	\$156,664,564	\$182,789,274	\$181,250,041	48%	16%	-1%
31500 Food Services Operations; Distribution of School Lunch Reimbursements	\$621,144	\$419,914	\$4,544	\$501,840	-19%	20%	> 500%
31900 Other Food Services	\$19,924,862	\$23,010,638	\$31,864,868	\$34,030,213	71%	48%	7%
<b>Overhead and Operational Total</b>	<b>\$1,975,251,775</b>	<b>\$2,647,613,028</b>	<b>\$2,627,905,510</b>	<b>\$2,654,397,460</b>	<b>34%</b>	<b>0%</b>	<b>1%</b>
<b>Nonoperational</b>							
33100 Community Service Operations; Direction of Community Services	\$3,359,990	\$6,418,135	\$6,890,268	\$7,495,358	123%	17%	9%
33200 Community Recreation	\$4,546,427	\$5,485,325	\$4,625,291	\$4,806,920	6%	-12%	4%
33300 Civic Services	\$2,368,113	\$1,920,305	\$3,747,988	\$3,712,001	57%	93%	-1%
33400 Athletic Coaches	\$55,951,080	\$74,121,169	\$75,894,004	\$76,367,414	36%	3%	1%
33500 Welfare Activities Services	\$573,323	\$569,224	\$583,691	\$577,940	1%	2%	-1%
33600 Nonpublic School Pupil Services	\$703,854	\$1,307,419	\$2,903,997	\$1,830,993	160%	40%	-37%
33910 High School Band Uniforms	\$170,287	\$353,726	\$206,735	\$142,049	-17%	-60%	-31%
33920 Contributions to Historical Societies	\$88,021	\$121,910	\$189,939	\$116,246	32%	-5%	-39%
33930 Latch Key Kid Program	\$2,994,327	\$3,426,318	\$3,388,647	\$3,712,185	24%	8%	10%
33940 Child Care Services	\$3,823,400	\$7,476,477	\$7,244,727	\$7,370,671	93%	-1%	2%
33950 Step Ahead	\$64,911	\$70,331	\$25,793	\$20,775	-68%	-70%	-19%
33990 Other Community Services; Other	\$7,559,072	\$7,906,911	\$11,569,884	\$11,583,699	53%	47%	0%
40100 Facilities Acquisition and Construction; Service Area Direction	\$2,067,540	\$2,276,008	\$2,403,854	\$2,111,225	2%	-7%	-12%
40200 Equipment Purchases over the School's Capitalization Threshold	\$0	\$0	\$1,208,751	\$1,647,570	N/A	N/A	36%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$27,992,529	\$20,185,925	\$20,444,037	\$27,512,794	-2%	36%	35%
43000 Facilities Acquisition and Construction; Professional Services	\$52,992,754	\$55,695,417	\$40,617,628	\$38,043,050	-28%	-32%	-6%
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$383,131	\$264,932	\$326,982	\$232,157	-39%	-12%	-29%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$499,258,208	\$386,625,031	\$325,555,301	\$332,149,926	-33%	-14%	2%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$34,586,360	\$23,897,450	\$26,659,095	\$23,368,062	-32%	-2%	-12%
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$12,947,241	\$20,649,408	\$41,658,550	\$30,794,885	138%	49%	-26%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$8,920,816	\$7,561,724	\$7,617,412	\$8,057,687	-10%	7%	6%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$41,208,593	\$48,744,702	\$54,948,214	\$52,381,638	27%	7%	-5%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$12,909,749	\$13,289,071	\$23,750,293	\$26,009,715	101%	96%	10%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$136,383,910	\$127,374,757	\$105,733,272	\$110,570,271	-19%	-13%	5%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$18,712,983	\$16,238,252	\$14,033,425	\$13,358,218	-29%	-18%	-5%
51100 Debt Services; Principal on Debt; Bonds	\$105,918,621	\$122,045,078	\$178,750,907	\$198,865,189	88%	63%	11%
51300 Debt Services; Principal on Debt; Emergency Loans	\$517,984	\$6,440,661	\$1,726,607	\$1,501,062	190%	-77%	-13%
51400 Debt Services; Principal on Debt; School Bus Loans	\$111,422	\$169,088	\$517,000	\$259,945	133%	54%	-50%
51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$38,602,942	\$22,931,673	\$1,884,242	\$2,367,464	-94%	-90%	26%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$9,137,773	\$9,259,665	\$13,164,579	\$11,713,523	28%	27%	-11%
52100 Debt Services; Interest on Debt; Bonds	\$53,274,322	\$67,175,245	\$55,593,056	\$53,260,422	0%	-21%	-4%
52200 Debt Services; Interest on Debt; Temporary Loans	\$30,219,764	\$48,098,964	\$9,040,713	\$5,667,095	-81%	-88%	-37%
52300 Debt Services; Interest on Debt; Emergency Loans	\$129,484	\$133,452	\$0	\$332,500	157%	149%	N/A
52400 Debt Services; Interest on Debt; School Bus Loans	\$10,132	\$5,736	\$32,588	\$17,596	74%	207%	-46%
52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$1,481,141	\$1,745,205	\$179,577	\$694,521	-53%	-60%	287%
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$4,372,179	\$2,582,513	\$1,920,448	\$1,884,820	-57%	-27%	-2%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$808,128,656	\$793,278,509	\$856,400,774	\$856,581,707	6%	8%	0%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$15,894,017	\$212,440,532	\$255,952,080	\$259,932,585	> 500%	22%	2%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$3,150,945	\$3,407,568	\$2,628,033	\$3,815,769	21%	12%	45%
53250 Debt Services; Lease Rental; Equipment ; Interest	\$1,839	\$127,058	\$312,582	\$52,379	> 500%	-59%	-83%
53300 Debt Services; Lease Rental; School Buses ; Principal	\$569,184	\$765,712	\$820,465	\$925,103	63%	21%	13%
53350 Debt Services; Lease Rental; School Buses ; Interest	\$0	\$78,519	\$50,866	\$26,592	N/A	-66%	-48%
53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$1,627,111	\$2,340,051	\$1,532,344	N/A	-6%	-35%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Statewide**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$3,750,886	\$4,210,588	\$2,258,695	N/A	-40%	-46%
54100 Veterans' Memorial Fund; Principal	\$2,519,167	\$538,909	\$493,257	\$189,145	-92%	-65%	-62%
54150 Veterans' Memorial Fund; Interest	\$0	\$385,319	\$193,476	\$17,324	N/A	-96%	-91%
54200 Common School Fund; Principal	\$72,596,923	\$61,789,999	\$61,116,800	\$60,779,127	-16%	-2%	-1%
54250 Common School Fund; Interest	\$0	\$12,519,804	\$14,299,770	\$11,962,928	N/A	-4%	-16%
54300 Civil Aid Bond Obligations; Principal	\$733,263	\$517,593	\$578,571	\$571,571	-22%	10%	-1%
54350 Civil Aid Bond Obligations; Interest	\$0	\$0	\$36,090	\$30,933	N/A	N/A	-14%
59100 Other Debt Services Obligations; Registrars Fee	\$101,469	\$356,639	\$2,615,269	\$1,192,453	> 500%	234%	-54%
59200 Other Debt Services Obligations; Bank Fee	\$658,637	\$897,767	\$399,179	\$356,096	-46%	-60%	-11%
60150 Nonprogramed Charges; Donations to a Foundation	\$0	\$0	\$744,178	\$9,945	N/A	N/A	-99%
60700 Nonprogramed Charges; Scholarships	\$1,981,167	\$2,606,397	\$1,697,622	\$1,558,276	-21%	-40%	-8%
<b>Nonoperational Total</b>	<b>\$2,080,677,646</b>	<b>\$2,207,655,534</b>	<b>\$2,249,927,146</b>	<b>\$2,262,330,558</b>	<b>9%</b>	<b>2%</b>	<b>1%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$80,955,171	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$369,518,204	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$29,083,619	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,007,902,300	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$5,866,030	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$165,094,631	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$1,658,419,954</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Not Categorized</b>							
11990 Other Regular Programs Heading	\$880,167	\$0	\$0	\$0	N/A	N/A	N/A
40000 2007 Nonprogrammed Charges Heading	\$9,093	\$0	\$0	\$0	N/A	N/A	N/A
60120 2007 Account Code - Transfer to Self Insurance	\$0	\$5,695,405	\$0	\$0	N/A	N/A	N/A
<b>Not Categorized Total</b>	<b>\$889,260</b>	<b>\$5,695,405</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>